



24 Passenger D.C.-3 arrives.

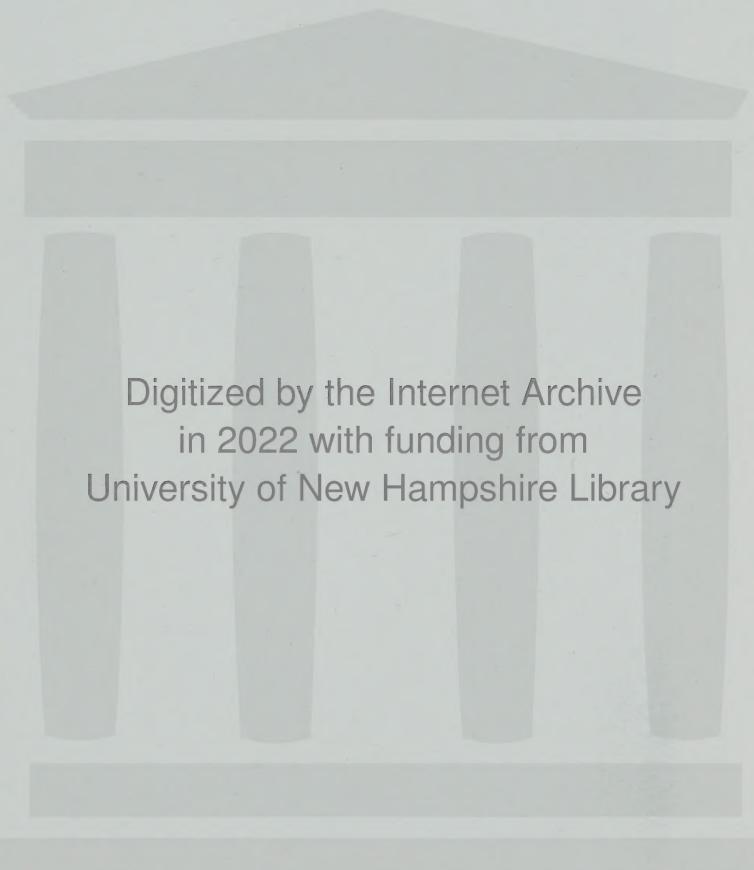
Inauguration of Northeast Airlines Flight Service 5-28-48

*ANNUAL REPORT*  
Town of  
*Lebanon*  
NEW HAMPSHIRE

For The Year Ending December 31

*1948*





Digitized by the Internet Archive  
in 2022 with funding from  
University of New Hampshire Library



George Ulysses Lincoln Leavitt

## GEORGE ULYSSES LINCOLN LEAVITT

Born in Lake Village (now Lakeport), Belknap County, New Hampshire, July 16, 1865, the son of John Bell DeMerritt Leavitt and Hannah Edith (Moody) Leavitt, one of seven brothers.

He moved with his parents to Lebanon, January 2nd, 1869 into the Horace Hatch house on Bank Street.

He first attended school in the "Old Liberal Academy" building on School Street. When the "Brick School" was built behind it in 1874 he entered room four in that building, going on to room eight.

The family moved to the house John Leavitt had built on site of present high school building in 1870.

At the age of thirteen he began to work for W. S. Carter building fires and sweeping out in his little store on Union Street. He later worked for Carter & Churchill in their store on Mascoma Street where Parker Block is now. He then went to work for George W. Worthen as clerk in his grocery store. From there he again worked for Carter & Churchill in their store on Depot Square, this was about 1883. He then went to managing the skating rink for Arthur L. Spring. From there he became messenger boy for William H. Richardson in his store and telegraph office where he remained until 1887, after the big fire. He went into the A. W. Rix shop to learn the machinist trade (where his father John worked). After having scarlet fever he gave up the trade because of his impaired eyesight.

He went back into the Western Union Telegraph Office where he worked until appointed Assistant Postmaster by Captain Charles H. Clough, December 1889. When Mr. Clough died George Leavitt was appointed Acting Postmaster until William Churchill was appointed Postmaster the following March. He was appointed Assistant Postmaster to Mr. Churchill. When Cleveland was elected and Albion T. Clark was appointed Postmaster he became clerk in the postoffice and served until Mr. Clark's daughter could take over the bookkeeping department.

While he was out of employment he lectured on "The City of Washington" and "Here and There in the Great Rebellion" and "Some Historic Places in America".

It was about this time that he began his now fine collection of historic pictures of Lebanon and its people and history.

During 1896 and 1897 he worked for John Bonardi in his fruit store. In November he began working for J. W. Brown & Co., in their upholstery department learning the trade from a master upholsterer. While employed there he was appointed agent and manager of the "Lebanon Opera House", as the old Town Hall was called. He held this position twenty-five years until the Town Hall burned in 1923.

He served in the "Eagle Extinguisher Company No. 4" of the old volunteer fire department from 1882 to 1890, also serving as treasurer.

He served as a special police officer immediately after the Great Fire and was appointed a police officer about 1898. He served, however, at the gate for the first Australian Ballot election held in 1893 and has served there for every election since (fifty-six years without a break). He was appointed a special police officer in 1898 and is still serving as such.

He was appointed a Justice of the Peace about 1895 and has served in this capacity until recently.

After J. W. Brown & Co. sold out he opened an upholstery shop under the old I. O. O. F. building and conducted business there until it burned at the time the Park Hotel burned in 1931.

In 1920 he was appointed Deputy Sheriff by Sheriff Claude M. Murray serving until the death of A. E. Strain when he was appointed commissioner to perform the duties of sheriff for Mr. Strain's unexpired term. In 1932 he was elected High Sheriff of the County and during his service he opened every term of Court in each of the three county seats and traveled to Ohio and other states on county business. He personally conveyed all the prisoners sentenced from Grafton County Courts during his term of office. By reason of the age limit of High Sheriff he did not run for office in 1935 but was appointed Deputy Sheriff by his successor in office. He still serves as Deputy Sheriff.

Frank Lathrop appointed him Health Officer. He has served many years and still holds the office.

He has been a member of Mascoma Lodge of I. O. O. F. for fifty-one years.

His interest in the town's affairs, its history and its people's welfare, is still uppermost in his life. He has served it proudly for a long time.

# Annual Reports

OF THE

## SELECTMEN

and other

## TOWN OFFICERS

OF

LEBANON, N. H.

For the Year Ending December 31

1948

---

Printed by

CORY-HEWITT PRESS, INC.  
Lebanon, N. H.

N  
352.07  
L44  
1948

## TOWN OFFICERS

1948

---

**Moderator**—Fred A. Jones

**Town Clerk**—Joseph C. Smith

**Selectmen**—Joseph B. Perley, Chairman; Charles W. Goss and William D. Dubuque.

**Highway Agent**—Wesley E. Freeman

**Tax Collector**—Milo L. Knight

**Town Treasurer**—Harold J. Townsend

**Health Officer**—George U. L. Leavitt

**Milk Inspector**—W. B. Mowers

**Town Agent**—William J. Murphy

**Chief of Police**—Clarence W. Wright

**Police Officers**—Clayton S. Roy, Raymond C. Roy, Floyd M. Lackey, Myrl R. Eaton, Clarence Hastings, Ronald Simpson

**Special Officers**—William B. Harriman, George U. L. Leavitt, Lucien White

**Judge of Municipal Court**—Mark E. Powers

**Special Justice**—S. Lane Dwinell

**Probation Officer**—Ernest P. Conlon

**Dog Constable**—Clarence W. Wright

**Supervisors of Checklist**—Bert P. Shores, J. Daniel Porter, William N. Allan

**Trustees of Trust Funds**—Milo L. Knight, Bert P. Shores,  
Maude B. Marston

**Trustees of the Public Library**—Clifton C. Waldo, Helen  
Billings, Arthur W. Burnham, Mary E.  
Hough, C. Elbert Dole, Erald B. Harrison

**Cemetery Committee**—Joseph B. Perley, Charles W.  
Goss, William D. Dubuque, Maude B. Mar-  
ston, S. E. Lamotte

**Treasurer of the Cemetery Committee**—Maude B. Mar-  
ston

**Surveyor of Wood and Lumber**—W. B. True

**Fence Viewers**—W. B. True, Wallace E. Stockwell

**Budget Committee**—Charles S. Foster, Frank J. Bryant,  
Roy C. Hathorn, Kenneth Lutz, S. Lane Dwin-  
ell, Stanley M. Currier, Frank S. Fifield,  
George H. Edson, Eric H. Garrett, Stanley  
S. Jackson, Roscoe D. Chipman, Sargent H.  
Daniels

## WARRANT FOR THE ANNUAL MEETING

March 8, 1949

State of New Hampshire

To the inhabitants of the Town of Lebanon qualified to vote in town affairs:

You are hereby notified to meet at the Town Hall in said Town on the second Tuesday of March next at 9:30 o'clock in the forenoon to act upon the following subjects; said meeting to be held open until seven o'clock in the afternoon:

**First** — To see if the Town will vote to accept the report of the Budget Committee and vote to adopt their recommendations as printed.

**Second** — To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.

**Third** — To see if the Town will vote to petition the State Tax Commission to have an audit made by the Municipal Accounting Division.

**Fourth** — To see if the Town will vote to authorize and direct the Selectmen, in behalf of the Town, to execute and deliver the deed to the former K of C property to the Lebanon Center Precinct Fire Department. This conveyance was intended to be authorized by the Annual Town Meeting of 1946 and this resolution is made to substitute the legal name of the grantee, Lebanon Center Precinct Fire Department, for Lebanon Center Village Fire Precinct.

**Fifth** — On petition of ten or more legal voters: To see if the Town will vote to have printed a valuation list containing the assessed value of all real estate of resident and non-resident taxpayers in the Town of Lebanon; a copy of same to be mailed to each property taxpayer not later than date of issuance of tax bills for the year 1949, with any subsequent changes to be printed annually as an appendix to the town report. (Last list printed in 1927)

**Sixth** — To choose a Selectman for the ensuing three years.

**Seventh** — To choose a Town Clerk, a Tax Collector, Overseer of the Poor, Treasurer, a Highway Agent, and a Chief of Police for the ensuing year.

**Eighth** — To choose two Library Trustees for the ensuing three years.

**Ninth** — To choose a Trustee to administer the Trust Funds for the ensuing three years.

**Tenth** — To choose four members to act on the Budget Committee for the ensuing three years.

**Eleventh** — To bring in your ballots to see whether or not the Selectmen shall be instructed to install parking meters in the town of Lebanon.

**Twelfth** — To transact any other business that may properly come before the meeting.

Given under our hands and seal this 19th day of February, 1949.

JOSEPH B. PERLEY,  
CHARLES W. GOSS,  
WILLIAM D. DUBUQUE,  
Selectmen of Lebanon, N. H.

A true copy of Warrant — Attest:

JOSEPH B. PERLEY,  
CHARLES W. GOSS,  
WILLIAM D. DUBUQUE,  
Selectmen of Lebanon, N. H.

## BUDGET OF THE TOWN OF LEBANON, N. H.

Estimates of Revenue and Expenditures for the Ensuing  
Year January 1, 1949 to December 31, 1949  
Compared with  
Estimated and Actual Revenue, Appropriations and Ex-  
penditures of the Previous Year January 1, 1948 to  
December 31, 1948

SOURCES OF REVENUE	Estimated Revenue Previous Year 1948	Actual Revenue Previous Year 1948	Estimated Revenue Ensuing Year 1949
<b>From State:</b>			
Interest and Dividends Tax	\$ 5,500.00	8,364.58	5,500.00
Railroad Tax	15,000.00	17,072.56	15,000.00
Savings Bank Tax	750.00	553.73	500.00
<b>From Local Sources Except Taxes:</b>			
Business Licenses and Permits	500.00	579.00	500.00
Fines and Forfeits, Municipal Court	2,250.00	2,000.00	2,000.00
Rent of Town Hall and Other Bldgs.	10,000.00	9,495.16	10,000.00
Leb. Improvement Society	10,000.00	10,000.00	
Previous Airport Const'n.	15,000.00	15,000.00	
Motor Vehicle Permit Fees	15,000.00	17,283.14	15,000.00
<b>From Local Taxes Other Than Property Taxes:</b>			
(a) Poll Taxes—Reg. @ \$2	6,500.00	6,500.00	6,500.00
(b) National Bank Stock Taxes	950.00	950.00	950.00
Total Revenues From All Sources Except Property Taxes	\$81,450.00	\$87,798.17	\$55,950.00
Amt. To be Raised by Prop. Taxes			156,013.00
TOTAL REVENUES			\$211,963.00

## BUDGET OF THE TOWN OF LEBANON

PURPOSES OF EXPENDITURES	Appropriations Previous Year 1948	Actual Expenditures Previous Year 1948	Estimated Expenditures Ensuing Year 1949
<b>General Government:</b>			
Town Officers' Salaries	\$ 7,100.00	6,940.76	7,100.00
Town Officers' Expenses	5,500.00	5,512.73	5,500.00
Election and Registration Exp.	1,000.00	966.97	500.00
Municipal Court Expenses	2,250.00	2,024.56	2,000.00
Expenses Town Hall	13,000.00	15,812.02	16,000.00
<b>Protection of Persons and Property:</b>			
Police Department	21,500.00	21,826.05	22,500.00
Fire Department	500.00	569.07	1,000.00
Moth Extermination—Blister Rust	300.00	300.00	300.00
Town Officers' Retirement	225.00	549.33	500.00
Health Department	500.00	391.29	500.00
Vital Statistics	150.00	128.00	150.00
Sewer Maintenance	5,000.00	9,295.71	5,000.00
Visiting Nurse	1,000.00	1,000.00	1,000.00
Town Maintenance	65,000.00	79,027.77	65,000.00
General Expense	4,000.00	5,250.26	5,000.00
Street Lighting	12,000.00	11,928.50	14,000.00
Town Road Aid	1,057.00	1,058.06	1,063.00
<b>Libraries:</b>			
Lebanon	2,500.00	2,500.00	3,000.00
West Lebanon	1,300.00	1,300.00	1,300.00
Hospitalization	3,500.00	3,085.57	3,500.00
Town Poor	8,500.00	10,727.84	13,000.00
Old Age Assistance	12,000.00	13,026.30	14,000.00
Milk Inspection	300.00	300.00	300.00
<b>Patriotic Purposes:</b>			
Memorial Day	200.00	219.18	250.00
American Legion Convention			1,000.00
<b>Recreation:</b>			
Parks & Playgrounds — West Leb.	750.00	167.41	750.00
Parks & Playgrounds—Lebanon	3,000.00	3,988.41	5,000.00

**Public Service Enterprises:**

Cemeteries, Lebanon	4,000.00	4,246.30	4,000.00
West Lebanon Cemeteries	850.00	850.00	850.00
Band Concerts	500.00	500.00	500.00
Airports	1,000.00	2,778.06	1,000.00

**Unclassified:**

Advertising & Regional Ass'n. DLS	500.00	500.00	500.00
-----------------------------------	--------	--------	--------

**Interest:**

On Temporary Loans	1,000.00	1,000.00	900.00
Sidewalk Maintenance	5,000.00	6,570.42	10,000.00
Sewer Construction		1,925.60	5,000.00
Cap. Res. Hwy. & Sdw. Bal.	183.85		
Cap. Res. Sewer Const. '47	5,000.00	5,000.00	

<b>TOTAL EXPENDITURES</b>	<b>\$190,165.85</b>	<b>221,266.17</b>	<b>211,963.00</b>
Cruiser car for Police Dept. without recommendation of Budget Com.			\$2,000.00

## SUMMARY INVENTORY OF VALUATION

Land and Buildings (Exclusive of Growing Wod and Timber)		6,929,660.00
Growing Wood and Timber		10,000.00
Electric Plants	1	617,460.00
Horses	114	11,325.00
Oxen	9	1,100.00
Cows	1050	117,175.00
Other Neat Stock	153	12,600.00
Sheep and Goats	151	1,470.00
Fowl	4000	4,000.00
Boats	4	1,700.00
Portable Mills	1	1,500.00
Wood, Lumber, etc.		29,610.00
Gasoline Pumps and Tanks		14,560.00
Stock in Trade		1,720,675.00
Aqueducts	1	250,000.00
Mills and Machinery		394,425.00
 Total Valuation		 <hr/>
		10,117,260.00

(Exclusive of soldiers' Exemptions and Exemptions to Blind) Total Valuation	9,854,310.00
Poll Taxes, 3,250 @ \$2.00	6,500.00
National Bank Stock Taxes	950.00
Total Amount of Taxes to be Committed to Collector including Town and Precinct Taxes, Poll Taxes and National Bank Stock Taxes	353,216.68
Average rate of taxation per one hundred dollars valuation for all purposes	3.51
Amount of property valuation exempted to soldiers	260,950.00
Amount of property valuation exempted to blind	2,000.00
Number of inventories sent out	2,000
Number of inventories returned	1,500

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

JOSEPH B. PERLEY,  
CHARLES W. GOSS,  
WILLIAM D. DUBUGUE,  
Selectmen of Lebanon

August 3, 1948

**STATEMENT OF APPROPRIATIONS  
AND TAXES ASSESSED**

---

**For the Tax Year 1948**

**Appropriations:**

Town Officers Salaries	\$ 7,100.00
Town Officers Expenses	5,500.00
Election and Registration Expenses	1,000.00
Municipal Court Expenses	2,250.00
Town Hall and Buildings	13,000.00
Police Department	21,500.00
Fire Department	500.00
Blister Rust—Moth Extermination	300.00
Health Dept., including hospitalization	4,000.00
Vital Statistics	150.00
Milk Inspection	300.00
Town Road Aid	1,057.00
Town Maintenance	65,000.00
Town Officers Retirement	225.00
Visiting Nurse	1,000.00
General Expenses	4,000.00
Street Lighting	12,000.00
Sidewalk Maintenance	5,000.00
Sewer Maintenance	5,000.00
Land for Armory	5,000.00
Libraries:	
Lebanon	2,500.00
W. Lebanon	1,300.00
	3,800.00
Old Age Assistance	12,000.00
Town Poor	8,500.00
Memorial Day, Patriotic Services	200.00
Parks and Playgrounds, inc. Band Concerts	
Lebanon	3,500.00
W. Lebanon	750.00
	4,250.00
Cemeteries:	
Lebanon	4,000.00
W. Lebanon	850.00
	4,850.00

Airports Maintenance	1,000.00
Advertising and Regional Associations	
Dartmouth-Lake Sunapee	500.00
Interest on Temporary Loans	1,000.00
County Tax	23,491.15
School Tax	188,890.75
 Total Town and School Appropriations	 402,363.90

**Less: Estimated Revenues and Credits:**

Interest and	
Dividend Tax	5,500.00
Railroad Tax	15,000.00
Savings Bank Tax	750.00
Motor Vehicle Permit Fees	15,000.00
Business Licenses & Permits	500.00
Fines and Forfeits—	
Municipal Court	2,250.00
Rent of Town Property—	
Town Hall	10,000.00
Lebanon Imp. Society	10,000.00
Prev. Airport Constr.	15,000.00
 Total Revenues and Credits	 77,284.31
 Plus Overlay	 325,079.59
Net Amount to be raised by Taxation	332,642.23
Less: Poll Taxes at \$2.00	6,500.00
National Bank Stock Taxes	950.00
 Amount to be raised by property taxes on which tax rate is to be figured	 7,450.00
	325,192.23

**Taxes to be Committed to Collector**

Property Taxes	\$325,192.23
Poll Taxes at \$2.00	6,500.00
National Bank Stock Taxes	950.00
Precinct Taxes	20,574.45
Total Taxes to be Committed	\$353,216.68

**Tax Rates**

Lebanon	\$ 3.30
Lebanon Ctr. Precinct	.24
West Lebanon Precinct	.24
Average	\$ 3.51

**CERTIFICATE**

This is to certify that the information contained in this report was taken from offical records and is correct to the best of our knowledge and belief.

Date August 3, 1948

JOSEPH B. PERLEY,  
CHARLES W. GOSS,  
WILLIAM D. DUBUQUE,  
Selectmen of Lebanon, N. H.

**R E P O R T**  
**of an audit and examination**  
**of the accounts**  
**of the**  
**TOWN OF LEBANON**  
**made by**  
**DIVISION OF MUNICIPAL ACCOUNTING**  
**STATE TAX COMMISSION**  
**January 10 - 18, 1949**



February 2, 1949

Board of Selectmen  
Lebanon, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual audit and examination of the accounts of the Town of Lebanon for the fiscal year ended December 31, 1948, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

#### **SCOPE OF AUDIT**

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Trustees of Trust Funds, Library Trustees and Library Treasurer, Lebanon and West Lebanon Cemetery Associations and the Municipal Court.

#### **FINANCIAL STATEMENTS**

**Comparative Balance Sheets — December 31, 1947 —  
December 31, 1948: (Exhibit A)**

Comparative balance sheets for the fiscal years ended December 31, 1947 and December 31, 1948, are presented in Exhibit A. As indicated therein a change in financial condition amounting to \$37,119.26 took place during the year, which started with a Net Debt of \$28,-030.87 and closed with a Surplus of \$9,088.39.

**Analysis of Change in Financial Condition: (Exhibit A-1)**

An analysis of the change in financial condition of the town during the year is made in Exhibit A-1, with the factors which caused the change indicated therein.

**Comparative Statements of Appropriations and Expenditures — Estimated and Actual Revenues:  
(Exhibits B & C)**

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1948, are presented in Exhibits E and C. As indicated by the budget summary (Exhibit C), a net revenue surplus of \$12,597.55, less a net overdraft of appropriations of \$6,155.13, resulted in a net budget surplus of \$6,442.42.

**Summary of Receipts and Expenditures: (Exhibit D)**

A summary of receipts and expenditures for the fiscal year ended December 31, 1948, made up in accordance with the uniform classification of accounts, is included in Exhibit D. Proof of the Treasurer's balance, as of December 31, 1948, is indicated in Exhibit D-2.

## AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depositary banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the collector's records.

## GENERAL COMMENTS

### **Highway Department Income:**

During 1948 the income of the highway department for outside work and rental of equipment exceeded \$17,000.00. The highway payrolls which are made up by the highway agent do not indicate the number of hours and amounts paid to employees on account of outside work or for the use of equipment. It is therefore recommended that the highway agent submit weekly reports to the selectmen indicating the number of hours which highway employees have worked on outside jobs as well as the number of hours that the town highway equipment was so engaged.

### **Petty Cash Fund:**

The petty cash fund in the selectmen's office should be reimbursed from time to time by the issuance of a town voucher and check for the actual total of all payments which have been made therefrom. An itemized statement of such payments, with receipts attached, should be filed with the voucher and the proper classification of such items indicated thereon.

### **Accounts Payable:**

The following signed statement was received from the Board of Selectmen:

"In connection with the annual audit of the Town of Lebanon for the fiscal year ended December 31, 1948, we hereby certify that to the best of our knowledge and belief, all charges against the Town of Lebanon for materials and equipment delivered, or services rendered, during the year under review (with the exception of utility and other bills usually paid during January following date of audit) have

been recorded in the accounts and records submitted to you for audit.

There was one item of \$900.00 outstanding on Parks and Playgrounds account for partly finished rest rooms at Eldridge Park, ordered by State Board of Health."

**Poll Tax Warrant:**

The poll tax warrant for 1948 contained a list of names only with no amounts indicated. A large number of names had been crossed off and the count of the remaining names was used as the basis of the commitment in the warrant. It is recommended that more care be exercised in the preparation of poll tax warrants so that the list when committed to the Collector will be more accurate and any changes made thereafter will be by duly authorized abatements only. The amount of \$2.00 should also be carried out against each poll taxpayer's name.

It is also recommended that the Collector adopt the use of the standard form of Collector's columnar cash book.

**Conclusion:**

The accounts of all town officers which we examined were found in good condition and the accounting procedure, with exceptions as herein noted, conformed to the standard prescribed by this Division.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report.

We extend our thanks to the officials of the Town of Lebanon for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER

Director

DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION

Alan R. Matthews, Auditor

Kenneth L. Cowan, Accountant

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

February 2, 1949

**CERTIFICATE OF AUDIT**

This is to certify that we have audited the accounts and records of the Town of Lebanon for the fiscal year ended December 31, 1498, and found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the town, together with the results of operations for the fiscal year ended December 31, 1948.

Respectfully submitted,

HAROLD G. FOWLER

Director

Division of Municipal Accounting  
State Tax Commission

Alan R. Matthews, Auditor

Kenneth L. Cowan, Accountant

**INDEX**

**Fiscal Year Ended December 31, 1948**

**Exhibits:**

A — Comparative Balance Sheets

A-1 — Reconciliation of Change in Financial Condition

B — Comparative Statement of Appropriations and Expenditures

C — Comparative Statement of Estimated and Actual Revenues and Budget Summary

D — Classified Summary of Receipts and Expenditures

D-1 — Summary of Charges to General Expense Appropriation

D-2 — Summary of Receipts and Expenditures and Proof of Treasurer's Balance

- E — Tax Levy of 1948 — Summary of Warrant
- E-1 — Tax Levy of 1947 — Summary of Warrant
- E-2 — Tax Levies of Prior Years — Summary of Warrants
- E-3 — Summary of Tax Title Accounts
- E-4 — Statement of Interest and Fees Collected on Taxes
- F — Summary of Town Clerk's Accounts
- G — Summary of Trust Fund Principal and Income
  - G-1 — New Trust Funds Created During Fiscal Year 1948
  - G-2 — Summary of Trust Funds (Principal and Interest) by Investment
  - G-3 — Summary of Trust Fund Receipts and Expenditures — Checking Account
  - G-4 — Summary of Receipts and Expenditures — Eldridge Land Account
- H — Municipal Court — Summary of Receipts and Expenditures
- I — Financial Report of Public Library
  - I-1 — Summary of Library Funds Held by Trustees
- J — Lebanon Cemetery Association — Summary of Account
  - J-1 — West Lebanon Cemetery Association — Summary of Account
- K — Town Officers' Surety Bonds — 1948

**EXHIBIT A**  
**TOWN OF LEBANON**  
**Comparative Balance Sheets**

**Fiscal Years Ended December 31, 1947 and 1948**

<b>Assets</b>	<b>December 31, 1947</b>	<b>December 31, 1948</b>
<b>Cash in Bank:</b>		
General Funds	\$68,628.64	\$54,177.24
Uncollected Taxes	5,443.83	6,089.57
Unredeemed Taxes (Tax Titles)	1,017.33	1,016.41
Capital Reserve Fund	4,000.00	
	—————	—————
Total Assets	\$ 75,089.80	\$65,283.22
Net Debt	28,030.87	
	—————	—————
Total Assets & Net Debt	\$103,120.67	\$65,283.22
<b>Liabilities</b>		
<b>Accounts Payable:</b>		
Robie Construction Co., Inc.	\$17,249.34	
Casellini-Venable Co.,	10,427.50	
Lewis Motor Co.	3,000.00	
<b>School District:</b>		
Appropriation	50,000.00	
<b>State of New Hampshire:</b>		
Special Polls Due State, Uncollected	354.00	
		105.00

**Unexpended Appropriation Balances:**

Sewer Maintenance (West Lebanon)	1,905.98
Airport Administration Building	15,000.00
Sidewalk Equipment	183.85

**Capital Reserve Funds:**

Sewer Construction	<u>5,000.00</u>	<u>4,000.00</u>	
Total Liabilities	\$103,120.67		\$56,194.83
Surplus		9,088.39	
Total Liabilities & Surplus	<u>\$103,120.67</u>		<u>\$65,283.22</u>

**EXHIBIT A-1**  
**TOWN OF LEBANON**

**Reconciliation of Change in Financial Condition  
Fiscal Year Ended December 31, 1948**

Net Debt, December 31, 1947	\$28,030.87
Surplus, December 31, 1948	9,088.39
<b>Change in Financial Condition</b>	<b>\$37,119.26</b>
	<b>Analysis of Change</b>
Net Budget Surplus (Exhibit C)	\$ 6,442.42
Accounts Payable Decrease (Exhibit A)	30,676.84
<b>Change in Financial Condition</b>	<b>\$37,119.26</b>

Title of Account	Liabilities Forwarded from 1947	Appropriation 1948
Town Officers' Salaries		\$ 7,100.00
Town Clerk's Fees		225.00
Town Officers' Retirement		5,500.00
Town Officers' Expenses		1,000.00
Election and Registration		2,250.00
Municipal Court		
Town Hall & Other		1,300.00
Town Buildings		4,000.00
General Expenses		21,500.00
Police Department		500.00
Fire Department		300.00
Moth Extermination		4,000.00
Health Department and		
Hospitals		
Town Dump		1,000.00
Visiting Nurse		300.00
Milk Inspection		150.00
Vital Statistics		
Sewer Maintenance		5,000.00
Lebanon		
Sewer Maintenance		
West Lebanon		
Town Road Aid		1,057.00
Town Maintenance		65,000.00
Sidewalk Maintenance		12,000.00
Street Lighting		3,800.00
Libraries		12,000.00
Old Age Assistance		8,500.00
Town Poor		
Transient Camp		
Memorial Day		200.00

Comparative Statement Of Appropriations and Expenditures		Fiscal Year Ended December 31, 1948					
Title of Account	Liabilities Forwarded from 1947	Appropriation 1948	Receipts and Reimbursements	Total Amount Available	Expenditures	Balances Overdrawn	Liabilities Forwarded to 1949
Town Officers' Salaries	\$ 7,100.00	\$ 7,100.00	\$ 7,100.00	\$ 6,940.76	\$ 2,039.65	\$ 2,204.74	
Town Clerk's Fees		225.00		225.00	549.33		
Town Officers' Retirement	5,500.00		214.00	5,714.00	5,152.73	201.27	
Town Officers' Expenses	1,000.00			1,000.00	966.97	33.03	
Election and Registration	2,250.00			2,250.00	2,024.56	225.44	
Municipal Court							4,400.24
Town Hall & Other Town Buildings	1,300.00		35.00	13,035.00	17,435.24		
General Expenses	4,000.00			4,000.00	2,626.21	1,373.79	
Police Department	21,500.00		157.50	21,657.50	21,826.06		168.55
Fire Department	500.00		25.45	525.45	569.07		43.62
Moth Extermination	300.00		5.28	305.28	300.00	5.28	
Health Department and Hospitals	4,000.00			4,000.00	401.29		
Town Dump					3,085.57		714.41
Visiting Nurse	1,000.00			1,000.00	1,227.55		
Milk Inspection	300.00			300.00	300.00		
Vital Statistics	150.00			150.00	128.00	22.00	
Sewer Maintenance Lebannon	5,000.00		266.42	5,266.42	9,295.71		4,029.29
Sewer Maintenance WestLebanon	1,905.98			1,905.98			1,905.98
Town Road Aid	1,057.00			1,057.00	1,058.06		1.06
Town Maintenance	65,000.00		17,101.21	82,101.21	79,027.77		3,073.44
Sidewalk Maintenance	5,000.00		5.30	5,005.30	6,570.42		1,565.12
Street Lighting	12,000.00			12,000.00	11,928.50		
Libraries	3,800.00			3,800.00	3,800.00		
Old Age Assistance	12,000.00		394.59	12,394.59	13,026.30		631.71
Town Poor	8,500.00		401.99	8,901.99	10,727.84		1,825.85
Transient Camp			395.00	395.00	544.28		149.28
Memorial Day	200.00				200.00		19.18

**EXHIBIT B (Continued)**  
**TOWN OF LEBANON**

**Comparative Statement  
 Of Appropriations and Expenditures**

Title of Account	Fiscal Year Ended December 31, 1948			Liabilities Forwarded to 1949
	Appropriation 1948	Receipts and Reimbursements	Total Amount Available	
Parks and Playgrounds	4,250.00	4,250.00	4,155.82	
Band Concerts			500.00	
Cemeteries	4,850.00	4,850.00	5,096.30	405.82
Airport Maintenance	1,000.00	1,965.30	2,965.30	246.30
Advertising & Regional Associations	500.00	100,000.00	500.00	
Temporary Loans	1,000.00	1,000.00	100,000.00	
Interest on Temporary Loans			1,000.00	
Sewer Construction			1,000.00	
Transfer to Capitol Reserve Fund			1,925.60	
Sidewalk Equipment	183.85	5,000.00	5,000.00	183.85
Land for Armory			5,000.00	
Special Poll Taxes to State		99.00	99.00	
County Taxes	23,491.15		23,491.15	
Precinct Taxes	19,937.00		19,937.00	
School District Appropriation	50,000.00	188,890.75	238,890.75	188,890.75
Dog Licenses		1,398.55	1,398.55	851.64
Less: Damage by Dogs				546.91
Overlay — Abatements and Tax Refunds	8,200.09		8,200.09	5,982.65
Airport Construction	15,000.00		15,000.00	
Total Transfer of Airport Construction Funds to Estimated Revenue (*)	\$72,089.83	\$430,500.99	\$123,464.59	\$626,055.41
Totals	\$57,089.83	\$430,500.99	\$123,464.59	\$611,055.41
			15,000.00	\$565,120.71
				\$11,175.64
				\$17,330.77
				15,000.00
				\$17,330.77
				\$52,089.83

**EXHIBIT C**

TOWN OF LEBANON

## Comparative Statement of Estimated and Actual

**Fiscal Year Ended December 31, 1948**

## BUDGET SUMMARY

Actual Revenues	\$89,881.86
Estimated Revenues	77,284.31
Net Revenue Surplus	\$12,597.55
Overdrafts of Appropriations	\$17,330.77
Unexpended Balances of Appropriations	11,175.64
Net Overdraft of Appropriations	6,155.13
Net Budget Surplus	\$ 6,442.42

(\*) Airport Administration Building Appropriation Set Up As Liability As Of December 31, 1947 Transferred to Surplus in 1948.

**EXHIBIT D**  
**TOWN OF LEBANON**

**Classified Summary of Receipts and Expenditures**  
**Fiscal Year Ended December 31, 1948**

**Receipts**

**From Local Taxes:**

**Current Year:**

Property Taxes	\$343,455.90
Poll Taxes	7,272.00
National Bank	
Stock Taxes	980.00

351,707.90

**Previous Years:**

Property Taxes	\$ 4,051.27
Poll Taxes @ \$2	960.50
Poll Taxes @ \$3	99.00

5,110.77

Interest & Fees	373.46
Tax Sales Redeemed	2,740.56

\$359,932.69

**From State of New Hampshire:**

Interest and Dividend Tax	\$ 8,364.58
Railroad Tax	17,072.56
Savings Bank Tax	553.73
Highway Department	9,089.63
Bounties	225.50
Old Age Assistance	394.59
Forest Fires	22.50
Blister Rust	5.28

35,728.37

**From Local Sources, Except Taxes:**

Motor Vehicle Permits	\$ 19,368.88
Dog Licenses	1,398.55
Business Licenses and Permits and filing fees	243.00
Rent of Town Hall	10,132.16
Fines and Forfeits, Municipal Court	2,000.00

**Income from Departments:**

Highway Dept.	8,011.58
Transient Camps	395.00
Sewer Department	266.42
Airport	1,965.30
Fire Department	2.95
Police Dept.	
Bicycle Permits	157.50
Sidewalk	5.30
	_____
	10,804.05
	43,946.64

Total Current Revenue Receipts     \$439,607.70

**Receipts Other Than Current Revenue:**

Temporary Loans                         \$100,000.00

**Refunds & Reimbursements:**

Telephone	\$ 214.00
Town Poor	401.99
Town Hall	35.00

Lebanon Improvement Society	650.99
Capital Reserve Fund	10,000.00
Sewer Construction	1,000.00
	_____
	\$111,650.99
Total Receipts	\$551,258.69
Cash on Hand Dec. 31, 1947	68,628.64
	_____
Grand Total	\$619,887.33

**EXHIBIT D (Continued)**  
**TOWN OF LEBANON**

**Classified Summary of Receipts and Expenditures**  
**Fiscal Year Ended December 31, 1948**

**Expenditures**

**General Government:**

Town Officers' Salaries	\$ 6,940.76
Town Clerk's Fees	2,039.65
Town Officers' Retirement	549.33
Town Officers' Expenses	5,512.73
Election & Registration	966.97
Municipal Court	2,024.56

**Town Hall and Other Buildings:**

Town Hall	\$15,812.02
Other Town Bldgs.	1,623.22
	17,435.24
General Expenses (Exhibit D-1)	2,626.21
	<hr/>
	\$ 38,095.45

**Protection of Persons and Property:**

Police Department	\$ 21,826.05
Fire Department	569.07
Moth Extermination	300.00
Damage by Dogs	546.91
	<hr/>
	\$ 23,242.03

**Health:**

Health Department	\$ 401.29
Hospitals	3,085.57
Visiting Nurse	1,000.00
Milk Inspection	300.00
Town Dump	1,227.55
Vital Statistics	128.00
Sewer Maintenance	10,295.71
	<hr/>
	16,438.12

**Highways and Bridges:**

Town Road Aid	\$ 1,058.06
---------------	-------------

**Town Maintenance:**

Summer	\$ 16,016.29
Winter	63,011.48

79,027.77

Sidewalk Maintenance	6,570.42
Street Lighting	11,928.50
<hr/>	
	98,584.75
<b>Libraries:</b>	
Lebanon Library	\$ 2,500.00
West Lebanon Library	1,300.00
<hr/>	
	3,800.00
<b>Classified Summary of Receipts and Expenditures</b>	
<b>Fiscal Year Ended December 31, 1948</b>	
<hr/>	
<b>Public Welfare:</b>	
Old Age Assistance	\$ 13,026.30
Town Poor	10,727.84
Transient Camp	544.28
<hr/>	
	\$ 24,298.42
<b>Patriotic Purposes:</b>	
Memorial Day	219.18
<b>Recreation:</b>	
Parks and Playgrounds	\$ 4,155.82
Band Concerts	500.00
<hr/>	
	4,655.82
<b>Public Service Enterprises:</b>	
Leb. Cemetery \$ 4,246.30	
W. Leb. Cemetery 850.00	
<hr/>	
Airport Maintenance	\$ 5,096.30
	2,778.06
<hr/>	
	7,874.36
<b>Unclassified:</b>	
Advertising and Regional Associations	500.00
Tax Titles—	
Taxes bought by Town	2,797.27
Refunds (Taxes)	9.55
<hr/>	
	3,306.82
<b>Indebtedness:</b>	
Temporary Loans	\$100,000.00
Int. on Temporary Loans	1,000.00

## **EXHIBIT D (Continued)**

### **Classified Summary of Receipts and Expenditures Fiscal Year Ended December 31, 1948**

#### **Expenditures (Continued)**

Payment to Capitol Reserve Fund (Sewer)	5,000.00
	<hr/>
	106,000.00

#### **New Construction and Permanent Improvements:**

Sewer Construction	\$ 925.60
Land for Armory	5,000.00
	<hr/>
	5,925.60

#### **Other Governmental Divisions:**

Special Poll Taxes to State	\$ 99.00
County Taxes	23,491.15

#### **Precinct Taxes:**

Lebanon	\$ 15,000.00
West Lebanon	4,937.00
	<hr/>
	19,937.00

### **Classified Summary of Receipts and Expenditures Fiscal Year Ended December 31, 1948**

#### **School District:**

'47-48 Appro. Bal.	\$50,000.00
'48-49 Appro.	138,890.75
Dog License Account	851.64
	<hr/>
	\$189,742.39
	\$233,269.54
	<hr/>
Total Expenditures	\$565,710.09
Cash on Hand, Dec. 31, 1948	54,177.24
	<hr/>
Grand Total	\$619,887.33

## EXHIBIT D-1

### TOWN OF LEBANON

#### Summary of Charges to General Expense Appropriation Fiscal Year Ended December 31, 1948

Item	Amount
Petty Cash — Selectmen's Office	\$155.00
Clerical Salaries	112.23
Printing Town Reports	515.06
Other Printing and Advertising	146.90
1947 Employees' Retirement	20.74
Telephone	110.37
Legal Expenses	356.00
Tax Commission Audit	280.41
Listing Poll Tax Warrant	200.00
Transfers, Recording Deeds Etc.	158.30
Surveying Town Property	272.20
Salary—	
Secretary, Trust. of Trust Funds	200.00
Care of Town Clock	52.00
Sundries	47.00
	<hr/>
	\$2,626.21

**EXHIBIT D-2**

**TOWN OF LEBANON**

**Summary of Receipts and Expenditures and  
Proof of Treasurer's Balance  
Fiscal Year Ended December 31, 1948**

---

Bal.—Jan. 1 '48	\$ 68,628.64
Receipts During Year	551,258.69
	\$619,887.33
Expenditures	
During Year	565,710.09
Cash Book Bal.	
Dec. 31, 1948	\$ 54,177.24
<b>Proof of Treasurer's Balance</b>	
Balance in National Bank of Lebanon — As Per Statement December 31, 1948	\$93,558.33
Less: Checks Outstanding	39,381.09
Reconciled Bank Balance December 31, 1948	\$ 54,177.24

**EXHIBIT E**

**TOWN OF LEBANON**

**Tax Levy of 1948**

**Summary of Warrant**

**Fiscal Year Ended December 31, 1948**

	<b>Debits</b>	<b>Total</b>	<b>Property</b>	<b>Polls</b>	<b>National Bank Stock</b>	<b>Taxes</b>	
Taxes Committed to Collector		\$357,074.90	\$349,080.90	\$7,024.00		\$970.00	
Added Taxes During 1948		2,330.22	1,578.22	742.00		10.00	
<b>Totals</b>		<b>\$359,405.12</b>	<b>\$350,659.12</b>	<b>\$7,766.00</b>		<b>\$980.00</b>	
	<b>Credits</b>						
Remittances to Treasurer		\$351,707.90	\$343,455.90	\$7,272.00		\$980.00	
Abatements Allowed		1,874.26	1,640.26	234.00			
Uncollected Taxes, December 31, 1948		5,828.51	5,568.51	260.00			
Less: Excess Collection (*)		5.55	5.55				
<b>Totals</b>		<b>\$359,405.12</b>	<b>\$350,659.12</b>	<b>\$7,766.00</b>		<b>\$980.00</b>	

(\*) Refunded by Town Check

TOWN OF LEBANON

EXHIBIT E-1

Tax Levy of 1947  
Summary of Warrant  
Fiscal Year Ended December 31, 1948

Debits	Property	Polls
Uncollected Taxes, December 31, 1947	\$4,712.45	\$662.00
Added Taxes During 1948	290.00	290.00
<hr/>	<hr/>	<hr/>
Totals	<hr/> \$5,002.45	<hr/> \$952.00
Credits	Property	Polls
Remittances to Treasurer	\$4,850.89	\$808.00
Abatements Allowed	92.00	92.00
Uncollected Taxes, December 31, 1948	59.56	52.00
<hr/>	<hr/>	<hr/>
Totals	<hr/> \$5,002.45	<hr/> \$952.00
	<hr/> \$4,050.45	<hr/> \$4,050.45

**EXHIBIT E-2**  
**TOWN OF LEBANON**  
**Tax Levies of Prior Years**  
**Fiscal Year Ended December 31, 1948**

<b>Debits</b>	Tax Levy of 1946			Tax Levy of 1945			Tax Levy of 1944			Tax Levy of 1943			Tax Levies of:		
	Property Polls	@ \$2.00	\$2.00	\$3.00	\$2.00	\$3.00	\$21.300	\$21.300	\$54.00	\$44.00	\$44.00	\$44.00	1942	1941	1940
Uncollected Taxes — 12-31-47	\$8.38	\$44.00	\$84.00	\$141.00	\$143.00	\$143.00							(Poll Taxes @ \$2.00)		
Added Taxes During 1948		30.00	16.00	15.00			3.00						\$	\$	\$
<b>Totals</b>	<b>\$8.38</b>	<b>\$74.00</b>	<b>\$100.00</b>	<b>\$156.00</b>	<b>\$143.00</b>	<b>\$143.00</b>	<b>\$216.00</b>	<b>\$216.00</b>	<b>\$54.00</b>	<b>\$44.00</b>	<b>\$44.00</b>	<b>\$44.00</b>	<b>6.00</b>	<b>8.00</b>	<b>4.00</b>
													<b>—————</b>	<b>—————</b>	<b>—————</b>
													<b>—————</b>	<b>—————</b>	<b>—————</b>
													<b>—————</b>	<b>—————</b>	<b>—————</b>
<b>Credits</b>															
Remittances to Treasurer	\$8.38	\$48.00	\$37.50	\$57.00	\$23.00	\$42.00	\$16.00	\$10.00	\$6.00	\$8.00					
Abatements		\$20.00	\$22.00	33.00	94.00	135.00	24.00	24.00							
Uncollected Taxes — 12-31-48		6.00	40.50	66.00	26.00	39.00	14.00	10.00							
<b>Totals</b>	<b>\$8.38</b>	<b>\$74.00</b>	<b>\$100.00</b>	<b>\$156.00</b>	<b>\$143.00</b>	<b>\$216.00</b>	<b>\$54.00</b>	<b>\$44.00</b>	<b>\$6.00</b>	<b>\$8.00</b>	<b>\$4.00</b>	<b>\$4.00</b>	<b>—————</b>	<b>—————</b>	<b>—————</b>

**EXHIBIT E-3**

**TOWN OF LEBANON**

**Summary of Tax Title Accounts  
Fiscal Year Ended December 31, 1948**

	<b>Tax Title Accounts</b>	<b>Levies of:</b>	<b>1945</b>	<b>1946</b>	<b>1947</b>	<b>Tax Title Accounts</b>
<b>Debits</b>						
Unredeemed Taxes, December 31, 1947	\$1,017.33	\$				
Tax Sale of January 30, 1948	2,797.27					
					<u>2,797.27</u>	
<b>Totals</b>	\$3,814.60					
<b>Credits</b>						
Remittances to Treasurer	\$2,740.56	\$1,911.02				
Abatements Allowed	57.63	26.20				
Unredeemed Taxes, December 31, 1948 (*)	1,016.41	860.05				
					<u>\$2,797.27</u>	
<b>Totals</b>	\$3,814.60					

**EXHIBIT E-3 (Continued)**

**TOWN OF LEBANON**

**Summary of Tax Title Accounts**

**Fiscal Year Ended December 31, 1948**

**(\*) Unredeemed List:**

Audette, Adrienne	\$ 74.22	\$
Begor, Delia Goodwin	26.93	
Carter Country Club	99.00	
Colburn, Custer & Margaret		25.20
Ivory, Gladys	7.09	6.74
Jarvis, Susie P.	86.66	
LaWare, George & Alice	160.17	(x) 51.41
LaWare, Edward & Hattie	90.96	(x) 61.78
Moffitt, Arthur & Lena	25.60	
Moore, Walter J.	33.90	
Morris, Ancil & Lydia	45.61	
Mossey, Lorraine	120.19	
Peterson, Frederick & Catherine	82.64	
Williams, Irving	7.08	6.74
Williams, Irving		4.49
	<hr/>	<hr/>
	\$860.05	\$156.36
	(x)—Bal.	



Looking East from top of Old Town Hall Tower — 1885



First Court Room for the Superior Court — in the Old Town Hall — 1893.



Lebanon's "Snow Roller" 1889



Kendrick Block -- South Park St.

The Kendrick Block

## EXHIBIT E-4

### **Statement of Interest and Fees Collected on Taxes Summary of Account**

**Fiscal Year Ended December 31, 1948**

#### **Debits**

##### **Interest Collected on Taxes:**

Tax Levies of 1948	\$60.86	
1947	35.94	
1946	3.14	
1945	5.07	
1944	6.57	
1943	2.00	
1942	1.74	
1941	.70	
1940	1.00	
	—————	\$117.02
Interest Collected on Tax Titles		195.44
Poll Tax Fees Collected		61.00
	—————	\$373.46
	—————	

#### **Credits**

Remittances to Town Treasurer	\$373.46	
	—————	

**EXHIBIT F**

**TOWN OF LEBANON**  
**Summary of Town Clerk's Accounts**  
**Fiscal Year Ended December 31, 1948**

**Debits**  
**Motor Vehicle Permits Issued:**

Lebanon  
West Lebanon

\$16,681.90
2,686.98
<hr/>
\$19,368.88

**Dog Licenses Issued:**

Males — 612 @ \$2.00  
Females — 51 @ \$5.00  
Kennels — 4 @ \$12.00  
Miscellaneous — 4 Items

\$ 1,224.00
255.00
48.00
5.75
<hr/>
\$ 1,532.75

134.20
<hr/>
\$ 1,398.55

Less: Fees — 671 @ 20c

Filing Fees

Total

Credits

**Remittances to Town Treasurer:**

a/c Motor Vehicle Permits
a/c Dog Licenses
a/c Filing Fees
Total

\$20,797.43

\$19,368.88
1,398.55
30.00
<hr/>

\$20,797.43

**EXHIBIT G**  
**Fiscal Year Ended December 31, 1948**  
**TOWN OF LEBANON**  
**Summary of Trust Fund Principal and Income**

FUND	PRINCIPAL			INTEREST		
	Balance 12-31-47	New Funds Created \$1,250.00	Withdrawals of Principal \$66,869.11	Balance 12-31-48	Earned During Year \$1,284.87	Expended During Year \$4,548.71
Cemetery Funds	\$55,619.11			\$56,869.11	\$4,804.62	\$61,673.73
Library Funds	24,135.09	97.23 (a)	1,000.00	24,232.32	513.40	42,677
Old Ladies Funds	1,587.32	(1,000.00)		1,587.32	30.04	107.88
Flag Fund	300.00			300.00	6.50	15.83
Unidentifiable Fund						
Town of Lebanon — Capital Reserve	5,000.00	1,000.00	4,000.00			
	\$81,641.52	\$6,347.23	\$1,000.00	\$86,988.75	\$4,801.28	\$2,137.48
<b>INVESTMENTS</b>						
<b>On Deposit in Savings Banks:</b>						
Amoskeag Savings Bank				\$ 4,090.96		
Dartmouth Savings Bank				38,397.92		
Mascoma Savings Bank				38,447.72		
Merrimack County Savings Bank				3,165.23		
New Hampshire Savings Bank				14,314.43		
					\$72,416.26	
Total on Deposit in Savings Banks						19,500.00
United States Government Bond						
Checking Account - National Bank of Lebanon:						
Unexpended balance of Bond Income				\$ 179.75		
Unidentifiable Funds				65.43		
Total Trust Fund Principal and Income as above						
Withdrawals from Savings Account not yet						
expended for Old Ladies-Bal. in checking acc't.						
Total Funds in Hands of Trustee 12-31-48						
(a) Proceeds of Sale of Land-Eldridge Estate						
(b) Unidentifiable Funds on hand for approximately 20 years.						
Total to report this year.						

## EXHIBIT G-1

### TOWN OF LEBANON

#### New Trust Funds Created During Fiscal Year 1948

##### **Cemetery Funds:**

S. Maria Hewes	\$200.00
Dominic Gallagher	100.00
Mary C. Hoffman	100.00
Oliver J. Lambert	100.00
John H. Crowley	100.00
Andrew P. Greenan	100.00
Mazie C. Mathis	100.00
Grace L. Wood	100.00
Willard A. Stockwell	100.00
Charles Langley	100.00
Henry Ford	100.00
Charles S. Jewell	50.00
Total Cemetery Funds	<hr/> \$1,250.00

##### **Library:**

Net Proceeds from Sale of Land — Eldridge Estate	97.23
---	-------

##### **Capital Reserve Fund — Town of Lebanon**

For Sewer Construction	5,000.00
Total Added to Trust Fund Principal	<hr/> \$6,347.23

## EXHIBIT G-2

### TOWN OF LEBANON

**Summary of Trust Funds (Principal and Interest) by  
Investment As of December 31, 1948**

**Amoskeag Savings Bank:**

Cemetery	\$ 2,090.96
Library	2,000.00
	<hr/>
	\$ 4,090.96

**Dartmouth Savings Bank:**

Capital Reserve Fund — Town of Lebanon	\$ 4,092.07
Cemetery	9,079.43
Library	4,226.42
	<hr/>
	17,397.92

**Mascoma Savings Bank:**

Cemetery	\$26,709.69
Library	5,930.87
Old Ladies' Fund	807.16
	<hr/>
	33,447.72

**Merrimack County Savings Bank:**

Cemetery	3,165.23
----------	----------

**New Hampshire Savings Bank:**

Cemetery	\$ 7,051.17
Flag Fund	316.66
Library	6,117.70
Old Ladies' Fund	828.90
	<hr/>
	14,314.43

**United States Government Bonds:**

Cemetery	\$13,400.00
Library	6,000.00
Unidentifiable Fund	100.00
	<hr/>
	19,500.00

**Cash in Bank — National Bank of Lebanon:**

Unexpended Cemetery Bond Income	\$ 177.25
Old Ladies' Fund	9.64
Unidentifiable Fund	67.93
	<hr/>
	254.82
	<hr/>
	\$92,171.08

**EXHIBIT G-3**  
**TOWN OF LEBANON**  
**Summary of Trust Fund Receipts and Expenditures**  
**Checking Account**

**Fiscal Year Ended December 31, 1948**

Unexpended Balance — January 1, 1948	\$ 229.70
--------------------------------------	-----------

**Receipts During Year:**

Income from Savings Acc't.	\$1,367.06
Income from Bonds	450.00
Interest on Income Acc't.—Bond	2.50
	1,819.56
Rent from Eldridge Estate	245.75
Withdrawal from Capital Res. Fund—	
Town of Lebanon	1,000.00
	\$3,295.01

**Expenditures:**

Lebanon Public Library	\$ 519.61
Unitarian Society	59.77
Old Ladies	35.00
Flag for Memorial Bldg.	15.83
Eldredge Estate Taxes	106.20
Lebanon Cemetery Committee	1,062.39
West. Leb. Cemetery Com.	141.39
Town of Lebanon —Capital Reserve Funds Withdrawn	1,000.00
	\$2,940.19
Balance on Hand—December 31, 1948	354.82
	\$3,295.01

**Proof of Balance**

Balance in National Bank of Lebanon—As per Statement December 31, 1948

\$1,010.59

**Less: Checks Outstanding:**

No.	104	\$ 25.00
	105	10.00
	106	519.61
	107	59.77
	108	141.39
		755.77
Reconciled Bank Balance		\$ 254.82
U. S. Government Bond—G940331G		(A)100.00
		\$ 354.82

(A) Included in total of U. S. Gov't. Bonds in 1948 Report for First Time.

**EXHIBIT G-4**

**TOWN OF LEBANON**

**Summary of Receipts and Expenditures**

**Eldridge Land Account**

**Fiscal Year Ended December 31, 1948**

**Receipts**

Floyd E. Eastman	\$ 30.00
John P. Letson	21.00
Nellie Pringle	6.25
Frank Canillas	20.00
Albina Jarvis	12.50
Eva and Gershia Lobdell	14.00
Eva Wilcox	14.00
Charles LaCass	28.00
Town of Lebanon (Eldridge Park)	100.00
Total	\$245.75

**Expenditures**

Town of Lebanon - Taxes	\$106.20
-------------------------	----------

**Distribution of Remaining Income:**

Cemetery Committee	\$20.00
Lebanon Public Library	59.78
Unitarian Society	59.77
Total	\$245.75

**EXHIBIT H**  
**TOWN OF LEBANON**  
**Municipal Court**

**Summary of Receipts and Expenditures**  
**Fiscal Year Ended December 31, 1948**

Balance on Hand—December 31, 1947      \$ 970.74

**Receipts:**

Fines	\$2,265.30
Costs	1,297.45
Support	1,691.38
Small Claims	140.23
Wrists	17.50
Confiscation	31.20
Refunds	9.00
Restitution	32.60
Bail	75.00
	—————
	5,559.66
	—————
	\$ 6,530.40

**Expenditures:**

Officers' Fees	\$ 134.35
Motor Vehicle Department	1,734.70
Support	1,691.38
Small Claims	122.18
Witness Fees	104.02
Postage and Supplies	30.93
Special Justice	45.00
Town of Lebanon	2,000.00
Commitments	163.50
Refunds	6.00
Superior Court	2.40
Unemployment Compensation	34.00
Restitution	32.60
Fish & Game Department	16.70
	—————
	6,117.76

Balance on Hand—December 31, 1948      \$412.64

**Bank Account**

Balance in National Bank of Lebanon—As Per Statement of December 31, 1948	\$ 510.08
Less. Checks Outstanding	97.44
	—————

\$412.64

**EXHIBIT I**  
**TOWN OF LEBANON**  
**Financial Report of Public Library**  
**Fiscal Year Ended December 31, 1948**

Balance on Hand—December 31, 1947                           \$1,699.82

**Receipts During Year:**

William S. Carter Fund	\$ 400.00
Fines	22.60

**Town of Lebanon:**

Appropriation	2,500.00
Eldridge Estate - Land Acc't.	59.78
Eldridge Fund	371.18
Whipple Fund	70.80
Purmort Fund	17.85
Dividends on Trust Stocks	122.00
Interest from Trust Funds	217.83

3,782.04

Prior Year's Interest — Emma  
 Morris Fund — See Contra

63.53

\$5,545.39

**Payments During Year:**

Redeposit of Interest — Emma Morris Fund—See Contra	\$ 63.53
Books & Magazines	473.67
Rebinding	87.48
Librarian & Assistant	1,860.63
Janitor	660.00
Fuel and lights	431.13
Water	10.00
Painting Trim of Library Building	305.50
Sundries	50.73

\$3,942.67

Balance on Hand—December 31, 1948

1,602.72

\$5,545.39

**Proof of Balance**

Balance Per Statement of National Bank of Lebanon—Dated December 31, 1948	\$1,392.32
Add: Receipts Deposited Jan. 3, 1949	519.61

\$1,911.93

Less: Outstanding Checks

309.21

Reconciled Balance

\$1,602.72

**EXHIBIT I-1**  
**TOWN OF LEBANON**  
**Summary of Library Funds Held by Trustees**  
**As of December 31, 1948**

	Account No.	Amount
Universalist Society	57186	\$ 300.00
Maria H. White	57184	1,000.00
Bella Eastman	57185	200.00
Emma M. Morris	72164	1,097.66
E. A. Tenney Estate	65393	300.00
William S. Ela	92176	400.00
Emily Perrin	92177	100.00
Charles M. Hildreth	23483	2,500.00
Alice B. Dewey	30866	500.00
David T. Ross	5419	100.00
Charles M. Hildreth	16052	2,500.00
Margaret S. Lathrop	16510	302.56
Hannah M. Wood	17417	50.00
Emma M. Morris	25677	380.43
		\$ 9,730.65
Total on Deposit in Savings Banks		
<b>Bank and Corporate Stocks</b>		
	Certificate No.	
5 Shares Capital Stock of National Bank of Lebanon	386	\$ 500.00
8 Shares Capital Stock of American Telephone & Telegraph Company	BH19607	800.00
Total Stocks		\$ 1,300.00
<b>Real Estate</b>		
Land in Rear of Library		\$ 300.00
		\$ 11,330.65

**EXHIBIT J**  
**TOWN OF LEBANON**  
**Lebanon Cemetery Association**  
**Summary of Account**

**Fiscal Year Ended December 31, 1948**

Balance on Hand—December 31, 1947                   \$ 1,821.37

**Receipts During Year:**

Town Appropriation	\$4,000.00
Sale of Lots	510.00
Foundations	190.87
Care of Lots	2,870.25
Care of Trust Fund Lots	1,062.39
Refunds	33.58
	8,667.09
	\$10,488.46

**Expenditures During Year:**

Labor	\$8,220.55
Maintenance Supplies	539.65
Truck Expenses	482.39
Water Rent	118.52
Printing & Postage	85.28
Insurance	27.50
	9,473.89

Cash Book Balance—December 31, 1948                   \$1,014.57

**Proof of Treasurer's Balance**

Balance in National Bank of Lebanon—

As per Statement December 31, 1948                   \$1,119.45

Less: Checks Outstanding

No. 8588	\$ 10.50
8589	21.40
8591	26.08
8592	1.98
8593	68.80
	128.76

Add: Deposit of January 10, 1949                   \$ 990.69

23.88

Reconciled Bank Balance                                 \$1,014.57

**EXHIBIT J-1**

**TOWN OF LEBANON**

**West Lebanon Cemetery Association**

**Summary of Account  
Fiscal Year Ended December 31, 1948**

Balance on Hand—December 31, 1947                    \$3,428.50

**Receipts:**

Appropriation from Town	\$ 850.00
Trustees of Trust Funds	141.39
Other Sources	1,255.75
	<hr/>
	2,247.14

Expenditures	\$5,675.64
	2,892.32
	<hr/>

Cash Book Balance—December 31, 1948	\$2,783.32
-------------------------------------	------------

**Proof of Treasurer's Balance**

Balance in National Bank of Lebanon—

As per Statement of	
December 31, 1948	\$2,614.89
Less: Check No. 292 Outstanding	30.00
	<hr/>
Add: Cash in Hands of Treasurer	57.04
Check in Transit	141.39
	<hr/>
	198.43
	<hr/>
	\$2,783.32

**EXHIBIT K**

**TOWN OF LEBANON  
Town Officers' Surety Bonds  
1948**

	Number	Amount	Term Beginning
<b>Town Clerk:</b> Joseph C. Smith The Century Indemnity Company	S-216129	\$ 5,000.00	March 18, 1948
<b>Assistant Town Clerk:</b> Gordon E. Plummer The Century Indemnity Company	S-208383	\$ 1,000.00	June 4, 1947
<b>Clerk of Municipal Court:</b> Ernest P. Conlon The Century Indemnity Company	S-196182	\$ 500.00	November 20, 1946
<b>Treasurer:</b> Harold J. Townsend The Century Indemnity Company	S-216130	\$15,000.00	March 9, 1948
<b>Tax Collector:</b> Milo L. Knight Peerless Casualty Company	S- 45,568	\$17,500.00	March 9, 1948
<b>Trustees of Trust Funds:</b> Milo L. Knight Peerless Casualty Company Maude B. Marston Peerless Casualty Company Bert P. Shores Peerless Casualty Company	S- 45,567 S- 45,566 S- 45,569	\$10,000.00 \$10,000.00 \$10,000.00	March 9, 1948 March 9, 1948 March 9, 1948



## SCHEDULE 1

### Town Officers' Salaries

Joseph B. Perley	\$ 2,500.00
Charles W. Goss	1,000.00
William D. Dubuque	1,000.00
Milo L. Knight	2,200.00
Harold J. Townsend	400.00
	<hr/>
	\$ 7,100.00

### Town Clerk's Fees

Joseph C. Smith	\$ 1,802.65
Gordon E. Plummer	237.00
	<hr/>
	\$ 2,039.65

## SCHEDULE 2

### Town Officers' Retirement

Retirement Payments	\$ 140.70
Town's share	249.39
	<hr/>
	\$ 390.09

## SCHEDULE 3

### Town Officers' Expenses

Joseph B. Perley	\$ 300.00
Charles W. Goss	100.00
William D. Dubuque	100.00
Milo L. Knight	300.00
Town's share of retirement	19.20
Payroll	3,414.40
Telephone bills	380.06
Town Officers Bonds and Insurance	288.06
Supplies	284.01
Miscellaneous	327.00
	<hr/>
	\$ 5,512.73

## SCHEDULE 4

### Election and Registration

Ballot Clerks	\$ 340.00
Moderator	15.00
Supervisors	375.00
Supplies and Miscellaneous	236.97
	<hr/>
	\$ 966.97

## SCHEDULE 5

### Municipal Court Expenses

Mark E. Powers, Judge	\$ 1,000.00
Ernest P. Conlon, Clerk	300.00
Ernest P. Conlon, Probation Officer	600.00
Supplies and Miscellaneous	124.56
	<hr/>
	\$ 2,024.56

## SCHEDULE 6

### Town Hall Expenses

Payroll	\$ 6,450.00
Town's share of retirement	261.24
Lights	2,775.60
Coal	1,992.08
Insurance	1,622.64
Supplies	1,016.40
Repairs and Maintenance	1,694.06
	<hr/>
	\$ 15,812.02

## SCHEDULE 7

### Police Department

Payroll	\$ 20,169.28
Insurance	355.64
Telephone and Lights	449.05
Painting Traffic Lines	43.00

Bicycle Plates	112.00
Gas and Oil	469.37
Supplies, equipment and miscellaneous	227.71
	<hr/>
	\$ 21,826.05
Credits to account—Bicycle Registrations	157.50
	<hr/>
Net Expenditures	\$21,668.55

### SCHEDULE 8

#### Fire Department

Payroll	\$ 21.00
Supplies	88.32
Forest Fires	459.75
	<hr/>
	\$ 569.07
Credits to account—Forest Fires refund	25.45
Net Expenditures	\$ 543.62

### SCHEDULE 9

#### Health Department, including Hospitalization

Hospitalization	\$ 3,085.57
Health Officer	180.36
Miscellaneous Expenses	210.93
	<hr/>
	\$ 3,476.86

### SCHEDULE 10

#### Blister Rust

John H. Foster, State Forester	\$ 300.00
--------------------------------	-----------

### SCHEDULE 11

#### Visiting Nurse

Lebanon Visiting Nurse Association	\$ 1,000.00
------------------------------------	-------------

**SCHEDULE 12****Milk Inspection**

W. B. Mowers	\$ 300.00
--------------	-----------

**SCHEDULE 13****Vital Statistics**

Fees	\$ 128.00
------	-----------

**SCHEDULE 14****Sewer Department**

Payroll	\$ 6,335.90
Insurance	88.91
Sewer pipe and tile	680.70
Castings	226.30
Repairs to equipment	266.63
Catch basin bucket	257.40
Work on Mechanic Street sewer	997.75
Supplies and Miscellaneous	442.12
	<hr/>
Credits to account	\$ 9,295.71
	<hr/>
Net Expenditures	\$ 9,029.29

**SCHEDULE 15****Sewer Construction**

Sewer header, Mechanic Street	\$ 1,000.00
Labor, new sewer construction	925.60
	<hr/>
Credit to account from Capital Reserve Fund	\$ 1,925.60
	<hr/>
Net Expenditures	\$ 925.60

**SCHEDULE 16****Capital Reserve for Sewer Construction**

Trustees of Trust Funds	\$ 5,000.00
-------------------------	-------------

## SCHEDULE 17

### Town Maintenance

Payroll	\$ 21,826.29
Insurance	1,480.93
Repairs	4,088.16
Parts and Equipment	2,896.97
Supplies	3,648.95
Gas, Oil and Grease	4,110.30
Salt	546.00
Tar	1,813.50
Telephone and Lights	144.01
Diesel Fuel Tax	78.00
Miscellaneous Expenses	276.78
Bridge Expense	1,128.38
Gasoline shovel	12,493.66
Re-surfacing streets	4,246.50
New truck	3,000.00
Robie Construction Co.—Mascoma Street	17,249.34
	<hr/>
Received for labor and use of equipment	\$ 79,027.77
	<hr/>
Net Expenditures	\$ 61,926.56

## SCHEDULE 18

### State Aid Construction — Class V

Treasurer, State of New Hampshire	\$ 1,058.06
-----------------------------------	-------------

## SCHEDULE 19

### Street Lighting

Granite State Electric Co.	\$ 11,928.50
----------------------------	--------------

## SCHEDULE 20

### Libraries

Lebanon Library	\$ 2,500.00
West Lebanon Library	1,300.00
	<hr/>
	\$ 3,800.00

## SCHEDULE 21

### Old Age Assistance

State of New Hampshire	\$ 13,026.30
Refunds from State of New Hampshire	394.59
Net Expenditures	\$ 12,631.71

## SCHEDULE 22

### Town Poor

Direct Relief	\$ 9,216.19
Administration	1,272.00
Telephone and Supplies	125.80
Transportation	113.85
	_____
Credits to account	\$ 10,727.84
	401.99
	_____
Net Expenditures	\$ 10,325.85

## SCHEDULE 23

### Patriotic Services

Memorial Day Expenses	\$ 219.18
-----------------------	-----------

## SCHEDULE 24

### Parks and Playgrounds

#### Lebanon

Payroll	\$ 524.00
Insurance	185.81
Supplies and Miscellaneous	273.20
Swimming Program — Lebanon	43.18
Equipment — Junior Baseball activities	269.25
Repairs and Maintenance	905.55
Ball Park Light Expense	1,787.42
	_____
	\$ 3,988.41

## SCHEDULE 25

### Parks and Playgrounds

#### West Lebanon

Swimming Program	\$	37.41
Playground Equipment		30.00
Tournament expense		100.00
	\$	167.41

## SCHEDULE 26

### Dartmouth-Lake Sunapee Region

Dartmouth-Lake Sunapee Region Ass'n.	\$	500.00
--------------------------------------	----	--------

## SCHEDULE 27

### Band Concerts

Lebanon Band	\$	500.00
--------------	----	--------

## SCHEDULE 28

### Cemeteries

Lebanon Cemetery	\$	4,246.30
West Lebanon Cemetery		850.00
	\$	5,096.30

## SCHEDULE 29

### Interest

Lincoln R. Young & Co.—Temporary Loan	\$	1,000.00
---------------------------------------	----	----------

**SCHEDULE 30**  
**Sidewalk Maintenance**

Payroll	\$ 4,677.30
Insurance	214.58
Cold Patch Mix	222.39
Resurfacing Sidewalks	852.11
Plowing Sidewalks	263.00
Repairs to Equipment	119.83
Supplies and Miscellaneous	221.21
	—————
Credits to account	\$ 6,570.42
	5.30
Net Expenditures	\$ 6,565.12

**SCHEDULE 31**

**Airport**

Frank T. Cody Co. — Lights	\$ 470.44
Granite State Electric Co. — Lighting	218.70
Repairs to aprons	1,410.45
Labor, grading	101.70
Repairs to office building	328.90
Supplies and Maintenance	247.87
	—————
Credits to account	\$ 2,778.06
	1,965.30
Net Expenditures	\$ 812.76

**SCHEDULE 32**  
**General Expenses**

Petty Cash	\$ 155.00
Clerical Salaries	112.23
Printing Town Reports	515.06
Other Printing and Advertising	146.90
1947 Employees' Retirement	20.74
Telephone	110.37
Legal Expenses	356.00
Tax Commission — Audit	280.41
Listing Poll Taxes	200.00

Transfers, Recording Deeds, etc.		158.30
Surveying Town Property		272.20
Trustees of Trust Funds		200.00
Care of West Lebanon Clock		52.00
Sundries		47.00
	\$	<hr/>
Credits to account		2,626.21
		<hr/>
Net Expenditures	\$	2,376.93
Expenses of Other Town Buildings:		
Coal and wood, G. A. R. Hall	\$	474.91
Insurance		204.11
Repairs and Maintenance		193.61
	<hr/>	<hr/>
	872.63	872.63
Expense of Property owned by Town:		
Maintenance and Supplies	7.42	
Insurance	150.77	
Repairs	592.40	
	<hr/>	<hr/>
Credits to account	750.59	
	<hr/>	<hr/>
Net Expenditures	306.00	444.59
Town Dump:		
Payroll	1,060.00	
Cutting brush	162.15	
Supplies	5.40	
	<hr/>	<hr/>
	1,227.55	1,227.55
Transient Camp:		
Insurance	75.39	
Repairs	336.84	
Maintenance	142.05	
	<hr/>	<hr/>
Rent received	554.28	
	<hr/>	<hr/>
Net Expenditures	395.00	159.28
	<hr/>	<hr/>
Total Net — General Expenses	\$	5,080.98

**SCHEDULE 33****County Tax**

Harry S. Huckins, County Treasurer	\$ 23,491.15
------------------------------------	--------------

**SCHEDULE 34****Precincts**

Lebanon Precinct	\$ 15,000.00
West Lebanon Precinct	4,937.00
	<hr/>
	\$ 19,937.00

**SCHEDULE 35****School District**

Appropriation, 1947	\$ 50,000.00
Appropriation, 1948	138,890.75
Dog Tax, 1948	851.64
	<hr/>
	\$189,742.39

**SCHEDULE 36****Dog Damage**

Dog License Tags	\$ 22.18
Dog Constable	25.00
Dog Damage	499.73
	<hr/>
	\$ 546.91

**SCHEDULE 37****Temporary Loans**

Lincoln R. Young & Company	\$100,000.00
----------------------------	--------------

**SCHEDULE 38****Tax Titles**

Taxes bought by Town	\$ 2,797.27
----------------------	-------------

**SCHEDULE 39****Land for Armory**

Harry C. White	\$ 5,000.00
----------------	-------------

**SCHEDULE 40**  
**Special Bonus Tax**

Treasurer, State of N. H.		
1944 Special Bonus Tax	\$	42.00
1945 Special Bonus Tax		57.00
	\$	99.00

**SCHEDULE 41**  
**Refunds**

Overpaid Taxes — 1947	\$	4.00
Overpaid Taxes — 1948		5.55
	\$	9.55

## **HEALTH OFFICER'S REPORT**

The past year has been a busy one for this department owing to the various complaints, some of which were serious, but many of them were easily disposed of. They were from all parts of the Town and all were attended to as soon as possible. Our Sewerage System came in for the largest number of complaints, and something will have to be done about it, before people will stop making complaints. This is a matter that should be given serious consideration.

Another source of complaints, comes from the use of "Waste Burners" in which people attempt to burn garbage, thus causing the burners to smoke for hours and in a thickly settled locality they become a nuisance. We have tried to explain to people that there is not sufficient heat in the average Burner, to destroy garbage, therefore it should be disposed of in some other way; taking it to the Town Dump, would be the right way.

The practice of throwing tin cans, papers, and garbage along our highways, continues notwithstanding that Notices have been posted in many public places to warn against the practice.

The following Communicable Diseases have been reported, by Doctors, Nurses and Parents: 66 cases of Chicken Pox, 22 of Scarlet Fever, 40 of Whooping Cough, 5 of Measles, 1 of German Measles. One case of Polio was reported, but was taken immediately to the Veteran's Hospital at White River Junction, and proved to be a mild case. One case of Meningitis was also reported, but it was taken to the Mary Hitchcock Memorial Hospital for treatment. We have been fortunate in having none of the more serious diseases, as Typhoid Fever or Diphtheria. Quarantine has been established and maintained, in all Scarlet Fever cases.

The usual number of Baby Clinics have been held and a number of Tubercular Clinics with Dr. Kerr in charge. At all of these, our District Nurse has assisted, as have others from local societies.

I wish at this time to thank the Doctors, Nurses, the Selectmen, water Commissioners and all who have in any way assisted me in the discharge of my duties as your Health Officer.

Respectfully submitted,

GEO. U. L. LEAVITT,

Health Officer

## **REPORT OF MILK INSPECTION FOR LEBANON**

The inspection of milk in Lebanon has been carried out this past year as before with the result that a marked improvement has been noted in bacterial averages.

Some inspections of stables, milk rooms and equipment have been made in conjunction with the State Board of Health Inspector who spends most of his time with Restaurants, Markets, etc.

The producers are in better shape to take care of their product today due to the more modern equipment installed for the purpose as to bottling, sterilizing bottles and cans.

Only one producer has been rejected this past year from supplying milk to Lebanon, the cause being no facilities to take care of milk in regard to milk room and cooling system.

Our samples are taken, labeled, iced and expressed to the laboratory at Concord for analysis after which a report is furnished to each producer. When milk is not satisfactory the technique of handling and cleanliness and the condition of milk equipment is inspected and samples taken until reports are satisfactory.

**DR. W. B. MOWERS**

Milk Inspector

## LIBRARIAN'S REPORT

For the Year ending December 31st, 1948

### Accession of books:

By purchase	240	
By gift	31	_____
Total	271	
Books discarded or lost	155	
Present number of books	9896	
Number of books in circulation Dec. 31st '48	448	
Circulation for the year		
Fiction	8238	
Juvenile	3902	
Non-fiction	2866	_____
Total	15006	

### Money Received and Expended:

#### Received:

Cash on hand January 1st, 1948	\$ 64.15
Received from sale of books and paper	19.36
Received from fines	104.26
Total	\$187.77

#### Expended:

Paid to Treasurer	\$ 22.60
Supplies-books-labor etc.	96.19
Cash on hand	68.98
Total	\$187.77

S. BLANCHE YOUNG

Librarian

**REPORT OF THE TRUSTEES OF THE  
LEBANON PUBLIC LIBRARY**

**Receipts—1948**

Cash on hand from last year	\$1,699.82
Receipts During Year:	
William S. Carter Estate	400.00
Maria H. White Fund, Nat'l Bank of Lebanon dividend	50.00
Town of Lebanon, Eldridge Estate, land account	59.78
Town of Lebanon, Eldridge Fund	371.18
Town of Lebanon, Whipple Fund	70.80
Town of Lebanon, Purmort Fund	17.85
Town of Lebanon	2,500.00
Blanche Young, fines, etc.	22.60
Interest, Wm. S. Ela Fund	10.06
Interest, Emily Perrin Fund	2.51
Interest, Charles M. Hildreth Fund	87.89
Interest, David T. Ross Fund	1.50
Interest, Margaret S. Lathrop Fund	4.45
Interest, Hannah M. Wood Fund	.76
Interest, Alice B. Dewey Fund	10.05
Interest, Maria H. White Fund	40.80
Interest, Bela Eastman Fund	8.16
Interest, Universalist Society Fund	12.24
Interest, E. A. Tenny Fund	12.24
Interest, Emma M. Morris Fund	27.07
Interest, Emma M. Morris Fund — 1945, 1946, 1947	63.53
(New Hampshire Savings Bank)	
Interest, Emma M. Morris Fund, American Telephone & Telegraph Co., dividends	72.00
	<hr/> \$3,845.57
	<hr/> \$5,545.39

### Payments

Books	404.67
Magazines	69.00
Rebinding	87.48
Librarian	975.56
Withholding Tax (Librarian)	48.80
Assistants to Librarian	835.67
Withholding Tax (Assistant to Librarian)	.60
Janitor	660.00
Fuel	342.39
Lights	88.74
Water	10.00
Painting	305.50
New Hampshire Savings Bank (Emma M. Morris Fund)	63.53
Miscellaneous	50.73
Cash on hand	1,602.72
	<hr/>
	\$5,545.39

### Trust Funds

Town of Lebanon, Trustee	
Watson K. Eldridge Fund	\$
Gilman C. Whipple Fund	5,000.00
Martin V. Purmort Fund	500.00
	<hr/>

### Funds in Hands of Library Trustees

Universalist Society Fund, de-	
posited in New Hampshire	
Savings Bank	\$300.00
Maria H. White Fund, deposited	
in New Hampshire Savings	
Bank	1000.00
Maria H. White Fund, five shares	
National Bank of Lebanon	
stock	500.00
Bella Eastman Fund, deposited in	
New Hampshire Savings Bank	200.00

Wm. S. Ela Fund, deposited in Amoskeag Savings	
Bank	\$400.00
Paid for land in rear of Library	300.00
	_____
E. A. Tenney Fund, deposited in New Hampshire Savings Bank	700.00
David T. Ross Fund, deposited in Mascoma Savings Bank	300.00
Emily Perrin Fund, deposited in Amoskeag Savings Bank	100.00
Charles M. Hildreth Fund, de- posited in Dartmouth Savings Bank	100.00
Charles M. Hildreth Fund, de- posited in Mascoma Savings Bank	2,500.00
Margaret S. Lathrop Fund, de- posited in Mascoma Savings Bank	\$2,500.00
Hannah M. Wood Fund, deposit- ed in Mascoma Savings Bank	302.56
Alice B. Dewey Fund, deposited in Dartmouth Savings Bank	50.00
Emma M. Morris Fund, eight shares American Telephone & Telegraph Co., stock (par value)	500.00
Emma M. Morris Fund, deposited in Mascoma Savings Bank	800.00
Emma M. Morris Fund, deposited in New Hampshire Savings Bank	380.43
	_____
	1,097.66
	_____
	\$11,330.65

C. ELBERT DOLE,

Treasurer for the Trustees

**MUNICIPAL COURT OF LEBANON**  
**Docket 1948**  
**Mark E. Powers, Justice**

Criminal Court

Motor Vehicle Violations	127
Misdemeanors (Drunk 29)	77
Felonious	8

---

Juvenile Cases	212
Civil Cases	22
Small Claims Court	26
	<hr/>
	82
	<hr/>
	342

Cash on hand:

December 31st, 1947	\$ 971.02
---------------------	-----------

Receipts for 1948:

Fines	\$2,265.30
Costs	1,297.45
Support	1,691.38
Small Claims	140.25
Bail	75.00
Civil Writs	17.50
Restitution	32.60
Confiscations	31.20
Miscellaneous	9.00
	<hr/>
Total	\$ 5,559.68

Payments for 1948:

Support	\$1,691.38
Motor Vehicle	1,744.70
Town	2,000.00
Officers Fees	147.25
Small Claims	112.18
Sp. Justice	45.00
Witness Fees	104.02
Supplies — Post.	30.93
Commitments	150.60
Miscellaneous	91.70

Total	6,117.76
-------	----------

Cash on hand:

December 31st, 1948	412.94
---------------------	--------

**ERNEST P. CONLON,**  
**Clerk of Court**

**PROBATION DEPARTMENT**

**Lebanon - Enfield**

**1948**

	<b>Adult</b>	<b>Juvenile</b>	<b>Total</b>
January	13	15	28
February	13	14	27
March	15	13	28
April	16	12	28
May	16	10	26
June	16	14	30
July	18	16	34
August	15	17	32
September	14	17	31
October	14	17	31
November	13	20	33
December	16	20	36

**Collections**

Support	\$2,168.34
Costs	385.12
Restitution	24.60
<hr/>	
	\$2,578.06

**Investigations**

Adult	45
Juvenile	68
Total	113

**New Probationers**

Adult	17
Juvenile	16
Total	33

**Discharged**

Adult	19
Juvenile	9
Total	28

**ERNEST P. CONLON,**

**Probation Officer**

**REPORT OF POLICE DEPARTMENT**  
**For the Year Ending December 31, 1948**

---

**Arrests**

Drunkenness	28
Assault	10
Non Support	7
Disorderly Persons	4
Disturbing the Peace	2
Resisting Arrest	1
Petty Larceny	8
Grand Larceny	3
Breaking and entering	13
Violation of fire laws	1
Violation of school laws (truancy)	2
Selling Mortgaged Property	3
Juveniles	22
 Total	 104

**Motor Vehicle Violations**

Operating Under the Influence of Liquor	19
Operating to endanger	22
Speeding	22
No License to Operate	10
Failure to keep right on Highway	2
Operating an Unregistered Vehicle	5
Failure to Stop for an Officer	4
Failure to have Vehicle Inspected	7
Leaving the Scene of Accident	2
Inadequate Brakes	5
Operating Without Lights	3
 Total	 101
Total Number of Arrests	205
Total Number of Accidents investigated by Police	159
Number of Persons Injured in Accidents	14

No Fatal Accidents		
Complaints made to Dept. and Investigated	871	
Arrests made for other Depts.	7	
Doors and Windows found open or unlocked by Night Officers and secured	528	
Transients lodged at local Police Station	235	
Property Stolen and recovered by Police and Returned to Owners, Amounts to	\$1,840.00	

---

### OFFICERS NOW WORKING WITH THIS DEPT.

C. W. Wright, Chief of Police  
 C. S. Roy, Patrolman  
 F. Lackey, Patrolman  
 R. Roy, Patrolman  
 C. Hastings, Patrolman  
 R. Simpson, Patrolman  
 M. Eaton, Patrolman

### Special Officers

Wm. Harriman  
 L. White  
 G. U. L. Leavitt

Respectfully submitted,

C. W. WRIGHT,  
 Chief of Police

## **REPORT OF LEBANON WELFARE DEPARTMENT**

Lebanon Board of Selectmen  
Lebanon, N. H.

Gentlemen:

I wish to submit the following report of direct relief for the Town for the past year.

The number of persons helped was 481

The cost of relief for same was \$10,727.84. Collections were \$401.99 with a net cost to the Department of \$10,325.85.

The money was distributed as follows:

Groceries	\$3,231.09
Fuel	423.34
Trucking	84.75
Transportation	187.75
Grafton County Hospital	884.00
Hanover Hospital	226.30
Lebanon Hospital	249.35
Boarding Adults	1,556.00
Boarding Children	1,039.35
Milk	110.60
Clothing	132.07
Medicine	117.53
Telephones	153.36
Administration	1,272.00
Doctors	521.70
Shoes	40.02
Lights	16.93
Stove	8.70
Rent	203.00
Funerals	260.00
Stamps	10.00

It has been only necessary to have one non-support case during the past year. This Department is one of the hardest to estimate a budget for but on the basis of expenses of over \$2,000.00 for the month of February I

have recommended the figure of \$15,000.00. I sincerely hope that unemployment will not continue but if it should, the Department would need even more than the estimated figure because when people appear for aid it must be granted and you cannot say. "Sorry, we are out of funds."

In closing I wish to thank the members of the Board of Selectmen, Mrs. Currier, the County Relief Worker, and all local Welfare Societies who have helped to make the job an enjoyable one.

Very truly yours,

WILLIAM J. MURPHY

Overseer of the Poor

## **WHITE PINE BLISTER RUST CONTROL**

---

January 21, 1949

To the Board of Selectmen, and  
The Town Budget Committee  
Lebanon, N. H.

Gentlemen:

Since the time is at hand for the preparation of the town warrant and budget for the coming year, it becomes my duty to advise you that additional control work on the white pine blister rust disease is needed in your town in 1949.

The Forestry and Recreation Department is charged by law with the responsibility of prosecuting the control of this serious disease to our native pine. The blister rust program in New Hampshire so far, has been primarily based on the so-called "Town-State" basis, whereby both provide funds for this work. Substantial aid has been given this program by allotments of funds from the federal government. More than 95 percent of the first working of the control area has been completed, and nearly 37 percent has been worked a second time. In fairness to all it is believed that these two eradication workings should be financed jointly by the towns and the state.

The objective of our future state-federal policy in white pine blister rust control is that "after the completion of the second eradication working of the control area within a town, further control will be considered as one of maintaining protection from blister rust, which will consist of scouting and checking of control areas, etc; the cost of such to be borne by the state and federal governments — without obligation on the part of the town."

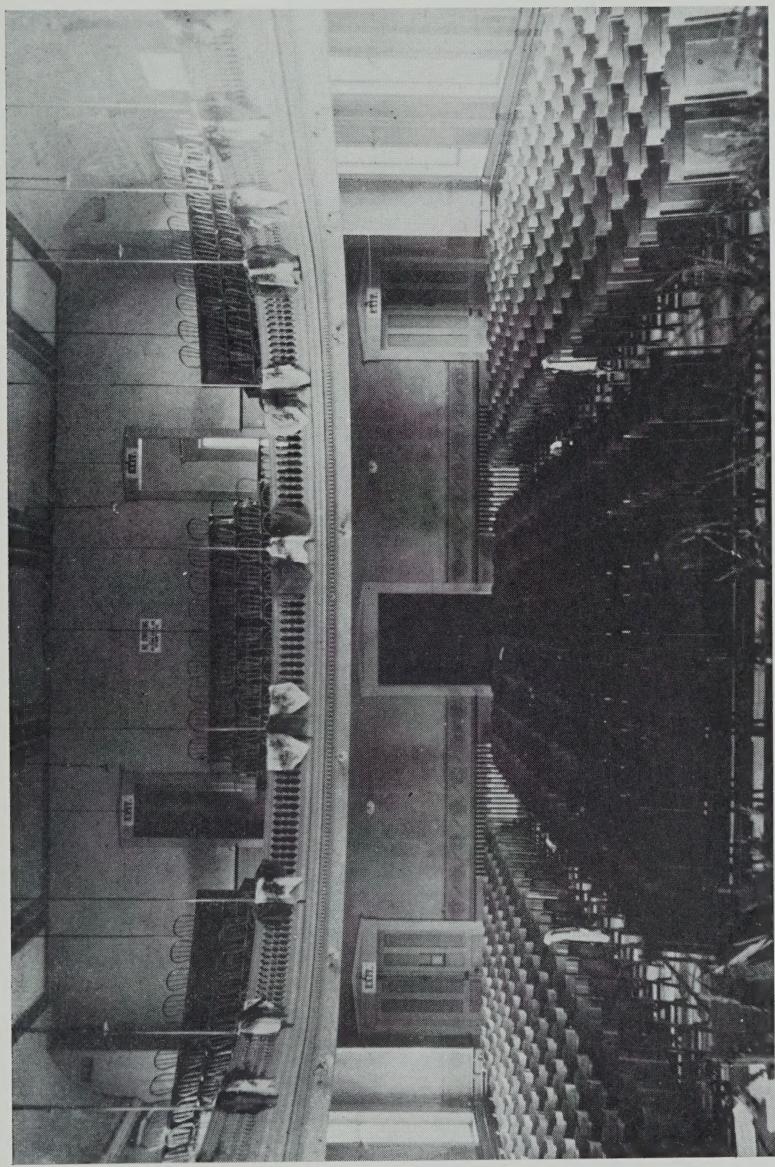
It is necessary that for 1949, your town include in its budget and warrant, and make available the sum of \$400. for continuing the blister rust control program. This amount will be increased from State funds, and allotments of Federal funds will also be made if available.

If further information as to the control situation in your town is desired, may I suggest that you contact the District Blister Rust Control Leader in your district, or write me.

Very truly yours,

**JOHN H. FOSTER,**  
**State Forester**





Auditorium — Old Town Hall







Fifield & Ball's 4-Horse Team with the Lebanon Baseball Team bound for Hanover. Photographed in front of Williamson House, Lebanon, in 1895.